

COUNTY OF CHESTERFIELD, VIRGINIA
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Comprehensive Services Fund
For the Year Ended June 30, 2002

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 155,000	\$ 155,000	\$ 163,404	\$ 8,404
Miscellaneous	19,000	19,000	-	(19,000)
From the Commonwealth	<u>2,417,500</u>	<u>3,671,200</u>	<u>3,413,311</u>	<u>(257,889)</u>
Total revenues	2,591,500	3,845,200	3,576,715	(268,485)
Expenditures				
Health and welfare	<u>4,209,900</u>	<u>5,865,100</u>	<u>5,656,931</u>	<u>208,169</u>
Deficiency of revenues under expenditures	<u>(1,618,400)</u>	<u>(2,019,900)</u>	<u>(2,080,216)</u>	<u>(60,316)</u>
Other financing sources				
Transfers in	983,400	1,316,684	1,316,684	-
Transfers from component unit - School Board	<u>635,000</u>	<u>836,500</u>	<u>836,500</u>	<u>-</u>
Total other financing sources	<u>1,618,400</u>	<u>2,153,184</u>	<u>2,153,184</u>	<u>-</u>
Net change in fund balance	-	133,284	72,968	(60,316)
Fund balance, July 1, 2001	<u>(133,233)</u>	<u>(133,233)</u>	<u>(133,233)</u>	<u>-</u>
Fund balance, June 30, 2002	<u>\$ (133,233)</u>	<u>\$ 51</u>	<u>\$ (60,265)</u>	<u>\$ (60,316)</u>

Explanation of differences between actual amounts on the budgetary basis and GAAP basis.

Revenues

Total revenues on the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	\$ 3,576,715
Transfers from the School Board component unit are revenues for financial reporting purposes.	<u>836,500</u>
Total revenues on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (deficit) - Non-major Governmental Funds.	<u>\$ 4,413,215</u>

Other financing sources

Total other financing sources on the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	\$ 2,153,184
Transfers from the School Board component unit are revenues for financial reporting purposes.	<u>(836,500)</u>
Total other financing sources on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (deficit) - Non-major Governmental Funds	<u>\$ 1,316,684</u>